

Polk County Observer.

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New Tax Law Is Defective Oregon Supreme Court Holds That County Courts Have No Authority to Levy the 1903 Tax.

In affirming the decision of the lower court in the case of *Flanders vs. Multnomah county*, the supreme court holds in effect that the old law which is now in effect will be repealed or entirely obliterated when the law of 1903 goes into effect, January 1, 1904; that the county or county commissioners court of the various counties have no authority to levy a tax upon the assessment rolls for 1903, and, unless the State Legislature is called in extraordinary session by the Governor, the state and counties of the state will have no funds with which to carry on their affairs until 1905. Since it would cost not more than \$25,000 to the state for an extra session of the Legislature and from \$40,000 to \$60,000 for the state to conduct its business without a tax levy for the year 1903—as interest upon outstanding warrants not paid for lack of funds—it may be readily seen that the only course to pursue from an economical standpoint is the calling of a special session of the Legislative Assembly to remedy the defect.

Sunday's Salem Statesman says: The Supreme Court in the case of *Maria L. Flanders, respondent, vs. Multnomah County, et al*, appellants, handed down an opinion, Saturday, holding that the decision of the lower court is affirmed, and that the 1903 tax law is repealed, by the law of 1903, and that there is no law authorizing the making of a levy of taxes on the assessment of 1903. The effect of this opinion is that, unless a special session of Legislature is called for the purpose of authorizing the levying of a tax for the year 1903, the assessment rolls of this year, which have already been completed, will be worthless and that many counties in the state will be without funds with which to conduct their affairs.

While the Supreme Court does not allude to the possibilities or necessities of a special session in any language whatever, it is understood that, as the county courts are rendered powerless to levy the tax, a special session is the only relief.

STATEMENT OF THE CASE.

The old law provided for a levy of taxes in the regular January term of county court each year, (the assessment having been made the March previous). The law passed by the last Legislature provided that the assessment of property be made in January of each year, and that the tax levy be made in July. The last section of the act provided that the law go into effect on January 1, 1904, and, since it repeals the old law, there would apparently be no law in effect, when the county court met in January to levy the tax for the 1903 assessment authorizing them to make a levy at that time.

While this condition of things would not work a hardship upon some counties of the state, it would be a very bad state of affairs for many which are in dire need of the amount of money raised by taxation to pay their running expenses.

This suit was brought by Maria L. Flanders, of Portland, against the county officers of Multnomah county to enjoin them from incurring any expenses in anticipation of a levy in January, on the ground that no such levy could be made. The county officers demurred to the complaint and the circuit court of Multnomah county overruled the demurrer and made the injunction perpetual, from which decision an appeal was taken to the Supreme Court. By this manner of proceeding, upon the part of the taxpayers of Multnomah county, the question was directly raised whether there is authority of law

for the levy of the county and state taxes next January. The plaintiff contended that since the amendment went into effect on January 1, all proceeding under the old law must cease on that date. The defendants contended that, although the new law goes into effect on January 1, it was the evident intention of the Legislature that all assessment and taxation proceedings then under way should be completed in accordance with the law under which they commenced.

OLD LAW OBLITERATED.

The Supreme Court in affirming the case, says: "It will readily be observed that the purpose of the amendatory act is to change the date upon which several official acts designated shall be performed, the mode of assessment and levy and the manner of collection remaining the same. All dates in the process are completely shifted.

"All sections of the old law relative to the assessment and collection of taxes set out in the amendatory act, as amended to be in force from and after January 1, 1904, will be wholly obliterated and superseded by the new section as contained in the amendatory act, which latter will become solely operative and effective from and after that date.

"The logical consequence is that the county court or board of county commissioners will be left without power or authority to estimate the amount of money to be raised for county purposes, or to apportion the same with the state and school taxes according to the valuation of the taxable property in the county, or to levy a tax thereon for the purpose of raising revenue at its term in January."

THE ECONOMIC REMEDY.

Under the existing circumstances and at the present time it is not easily to be seen how a special session of the Legislature can be avoided. The decision of the supreme court that the county courts have no authority to levy the tax and a great majority of the counties of the state need the money worse now than they have for many years, according to the state officials, to say nothing of the school funds which have to be raised in this manner.

By the repeal of the old law all of the counties for the year 1903 are thrown upon their own resources for funds to conduct their business and the result will be that they will have to resort to the issuance of warrants indorsed "not paid for want of funds," the interest upon which will run up to in the neighborhood of from \$40,000 to \$60,000 before any funds would be available for their redemption, which would be not earlier than 1905.

The special session of 1898, which ran the full twenty days, cost the state \$25,000, but if the Legislature only met for two or three days, attended to the tax question and adjourned, the expense would not be a half of that amount, so it can be readily seen that the special session would not only be the quickest but also the most economical remedy at hand.

In interviews upon the subject heretofore, Governor Chamberlain, although he has expressed himself as being opposed to the holding of special sessions unless it was absolutely necessary, has said that he would not issue a call for a session until he was first certain that this would be the better course to pursue in the interest of the people and the state, and since it is quite plain that it is the cheaper course it is quite probable that the Governor will adopt it.

EXPERIENCE IS THE BEST TEACHER.

Use Acker's English Remedy in any case of cough, cold or croup. Should it fail to give immediate relief money refunded. 25 cts. and 50 cts. Belt & Cherrington, Dallas, Oregon.

Wheat is quoted at 75 cents at the Dallas Flouring Mill.

Hon. N. F. Gregg, of Ballston, was a Dallas visitor, Wednesday.

F. K. Hubbard, proprietor of the Ash Grove Dairy, at Falls City, was a Dallas visitor, Tuesday.

The infant child of Mr. and Mrs. Orra Harrington, of Pioneer, died Monday morning after an illness of but a few hours.

Mr. and Mrs. Arthur Starr have moved down from Falls City and are making their home with Mr. Starr's parents until they can secure a house.

Give the OBSERVER legal blanks a trial, and you will use no other. Nothing but the very best stock used, and they are printed right. Deeds, mortgages, etc., always on sale.

Mayor J. M. Stark has appointed H. Hirschberg, president of the Independence National Bank, and Dr. O. D. Butler delegates from Independence to the irrigation congress which meets in Pendleton soon.

Dr. C. C. Poling preached the morning sermon at the convention of the Women's Missionary Society of the United Evangelical Church, in Corvallis, last Sunday. Mrs. Poling and Mrs. M. E. Weaver spoke at the evening session.

Wm. Corley, superintendent at the logging camp of the Calapooia Lumber Company, had a narrow escape from death Tuesday while working in the woods. A limb fell from a tree striking him on the head, rendering him unconscious for a time, but he was able to be out Friday.—Brownsville Times.

Messrs. V. R. Heath and J. A. Cornes, lately of Minnesota, are preparing to open a paint and wallpaper store in the Campbell building on Mill street. They are putting in new shelving and fixtures, and expect their stock to arrive in about two weeks. Both members of the firm are practical paper-hangers and decorators.

Tracy Staats, who has been keeping books for Ellis & Keyt, will enter upon his duties as Deputy Sheriff next Monday morning. Eugene Hayter, the retiring deputy, will remain in the office until Sheriff Ford recovers from the injuries received in a runaway accident at Falls City last week.

REDUCED RAILROAD FARES

Cheap Sunday Rates Between Portland and Willamette Valley Points.

Low round trip rates have been placed in effect between Portland and Willamette Valley points, in either direction. Tickets will be sold Saturdays and Sundays, and limited to return on or before the following Monday. Rate from Dallas, \$2.50.

Call on Southern Pacific Company's agent for particulars.

Grip

Weakened My Heart And Nerves.

Quickly and Completely Cured by

Dr. Miles' Heart Cure and Nerve.

If, after an attack of LaGrippe, your strength does not return, you cannot sleep, or rest or eat; if you have frequent headaches, if your heart flutters, blood is thin, your circulation poor, you are in more danger than when stricken with fever and in the deadly grasp of grip itself. The after effects of LaGrippe are terrible. To guard against its dangers, strengthen the heart with Dr. Miles' Heart Cure which, by enriching the blood and improving its circulation, will cure any affection of the heart and strengthen it against further attacks. Tone up the system and revitalize the nerves with Dr. Miles' Nerveine. When your nerves are in proper condition, you need never fear the attacks of LaGrippe or its terrible after effects.

"From my personal experience with Dr. Miles' Remedies I always take pleasure in recommending them to my customers. Six years ago I suffered from a severe attack of LaGrippe which left me with a weakened heart and nervous system. I was weak, run down, frightened at my condition and miserable. I used two bottles each of Dr. Miles' Restorative Nerveine and New Heart Cure and I was quickly and completely cured. Furthermore I have never had a return of the trouble. I am selling vast quantities of your medicines, especially the Anti-Pain Pills. Every customer is thoroughly satisfied with the results."—EUGENE MARSH, Druggist, Ft. Scott, Kansas.

All druggists sell and guarantee first bottle Dr. Miles' Remedies. Send for free book on Nerveine and Heart Diseases. Address Dr. Miles Medical Co., Elkhart, Ind.

GOOD WORDS FOR OREGON

Prominent Eastern Livestock Dealer Was Greatly Pleased With Exhibit at Oregon State Fair.

R. L. Harriman, a livestock auctioneer of Bunceston, Mo., who attended the Oregon State Fair this year, writes to the *Breeders' Gazette*, of Chicago, as follows:

"I am just home from a trip to the fair West, where I went to conduct the big auction sales of cattle, horses and hogs at the state fair at Salem, Oregon. As you know Salem is situated in the heart of the famous Willamette Valley, which lies between the Cascade and Coast ranges of mountains in Western Oregon. It is about this country, its people, its agricultural and its livestock industries that I want you to hear. In the first place this Willamette Valley is a veritable paradise—certainly the richest and most productive section of the country I ever heard of. The land produces 40 or 60 bushels of wheat to the acre, oats and barley in the same proportion. They do not talk about bushels of potatoes, beets and turnips—they grow by the tons. They do not grow corn extensively because the nights are too cool, but they raise all the corn they need. Alfalfa yields the most enormous crops; they cut it four times a year.

"Hop raising is quite an industry there. Some lands yield \$100 worth per acre at 25 cents per pound, which is the present market price. If I were to tell you about the fruit industry, you would not believe it. I never saw such a display of fruit and agricultural products at any fair.

"It is fast becoming a great livestock country. The exhibits of cattle, horses, hogs and sheep were very creditable indeed, and the races were fully up to any Grand Circuit meeting. Our stock sales were very successful, especially the sales of Shortborn and Hereford cattle, which brought even better prices than at our sales in Washington last June. The beef breeds that have been sent out from this Middle West country are becoming immensely popular with the farmers who, only a few years ago, handled nothing but dairy cattle. I think it is only a matter of time when the whole Northwest country, Oregon, Washington and Idaho, will be one of the great beef producing sections of our country. Every condition is favorable to it. The climate is uniform and delightful the year round—it is never too hot nor too cold for stock to do well. Water is abundant and the land produces everything that cattle need to eat and grow fat on. They need more good cattle of the beef breeds, but our people need not send out any but good ones, for those Western cattle men are as smart and discriminating buyers as I ever saw.

"The people of that country are a splendid type of American citizens, highly intelligent, industrious, progressive and as clever a lot as can be found anywhere. I never enjoyed a week among strangers more in my life, and I have never attended a fair where the management was more thoroughly up-to-date than at the Oregon State Fair.

The board of managers are certainly fortunate in having two such splendid gentlemen as President Wehrung and Secretary Wisdom in control."

Dr. F. S. Locke came up from Gaston, Tuesday, to make arrangements for his son to enter Dallas College.

From the October report of the Falls City public school, kindly furnished us by Principal H. C. Seymour, we take the following figures of interest: Pupils enrolled in Advanced department, 29; in Intermediate department, 57; in Primary department, 41; total enrollment, 127. There was but one case of tardiness during the month. The number of pupils neither absent nor tardy was 72. Number of visitors, 17.

You Know What You Are Taking When you take Grove's Tasteless Chilli Tonic because the formula is plainly printed on every bottle, showing that it is simply Iron and Quinine in a tasteless form. No Cure, No Pay. 50c.

MONEY IN TREASURY

Reports of City Officers Show Dallas' Finances to be in Healthy Condition.

The city of Dallas is in good shape financially, as was shown by the report of Treasurer W. G. Vassall submitted to the council Monday evening. The report shows that there is a cash balance of \$864 in the general fund, after paying \$500 on the City Hall debt. The amount received from the Auditor's office during the quarter ending October 31 was over \$700. The city has no floating indebtedness, all warrants being promptly cashed upon presentation at the Treasurer's office.

The officers present at the meeting of the council Monday evening were: Mayor Hayter, Councilmen Cosper, Muscott, Muir, Belt, Shaw and Boals; Auditor Stouffer, Marshal Grant and Street Commissioner Williams.

Claims against the city were ordered paid, as follows:

GENERAL FUND.	
W. F. Muscott, hauling.....	\$ 3.00
M. D. Ellis, electric lights.....	127.00
A. L. Stow, hauling.....	1.05
Bryan & Son, lumber.....	15.48
J. E. Richter, labor.....	1.50
D. B. Richardson, sidewalk.....	23.30
Wm. Kersey, labor.....	3.75
J. J. Williams, salary.....	16.50

WATER FUND.

OBSERVER, printing briefs.....	\$30.00
J. C. Hayter, fees advanced.....	20.00
U. S. Loughary, recording ordinances.....	4.00
E. J. Reynolds, witness fees.....	6.00
James Hayes, same.....	6.00

An ordinance to prohibit the riding of bicycles on the sidewalks of the city was read second time, and was passed by a unanimous vote of the council.

On motion of Belt, the Ordinance Committee was instructed to prepare an ordinance changing the meeting hour of the council to 7:30 o'clock p. m., during the entire year.

The cost of the Tuttle sidewalk on Main street was estimated at 25 cents per linear foot.

The next meeting of the council will be held Monday, November 16.

W. W. Parrish, of Albany, visited his daughter, Miss Edna Parrish, at the College Dormitory last Friday. Mr. Parrish was on his way home from Portland, where he served as a member of the Federal grand jury.



Don't forget the old man with the fish on his back.

For nearly thirty years he has been traveling around the world, and is still traveling, bringing health and comfort wherever he goes.

To the consumptive he brings the strength and flesh he so much needs.

To all weak and sickly children he gives rich and strengthening food.

To thin and pale persons he gives new firm flesh and rich red blood.

Children who first saw the old man with the fish are now grown up and have children of their own.

He stands for Scott's Emulsion of pure cod liver oil—a delightful food and a natural tonic for children, for old folks and for all who need flesh and strength.

SCOTT & BOWNE, Chemists, 409-415 Pearl Street, New York, 50c. and \$1.00; all druggists.

THE HOLY ROLLERS

Conversion of "The Black Devil" Sets Up Band of Religious Fanatics in Corvallis.

Corvallis is the scene of one of the most startling displays of religious fanaticism in the history of Benton county. An order which styles itself "The Holy Rollers" figures in the display. Several months ago a Swede by the name of Krafel made his appearance in Corvallis and secured from the ranks of the Salvation Army, a few followers, and together they established headquarters in the north end of town. Their services became so uproarious, lasting at times all night, that they were driven by the authorities outside of the city limits. Since that time they have had their headquarters at the home of O. V. Hurt, across Mary's River, and immediately adjacent to Corvallis.

The Rollers have captured most of the members of the Salvation Army contingent, and Captain Brooks, of the latter organization, recently attended the meeting of the Holy Rollers with a hope of regaining his lost forces. At this meeting Brooks was converted to the new faith, and in the presence of his congregation he stripped off his uniform and burned it. After that he and Krafel have conducted regular meetings at the Hurt home.

The number of converts to the new faith aggregates about twenty, including beside the Hurt family, Mrs. Louis Hartley and daughter, reputable ladies and former members of the Methodist Episcopal church, and two or three other families. A climax was reached Wednesday night, when O. V. Hurt, the head of the family at whose home these meetings have been held, was converted. He telephoned his resignation to Kline's store, where he was head salesman.

The band hold continuous meetings and communion, as they claim, with the Lord. Wednesday night all the furniture, curtains, and family heirlooms were burned. The sidewalks were torn up in front of home, shabby and grapevines in the yard were destroyed, and it is claimed by the neighbors that a dog and two cats were killed and burned.

A sign bearing the inscription, "Positively no admittance except those who work for God," has been placed upon the gate. Neighbors and other citizens are refused admittance to the house by the so-called ministers in charge. Friday night a stream of people from Corvallis were continually going and coming from the premises, where the meeting was held inside the house without lights. Most of the victims of this startling fanaticism, and especially the Hurt family and the Hartleys, have been counted as Benton county's most esteemed citizens. O. V. Hurt, the last victim of the faith, has been in the past a prominent factor in the affairs of Corvallis and the county.

Mrs. Hurt, her son and two daughters have been Holy Rollers for some time, and have done everything in their power to influence the husband and father to join them, but he had so successfully withstood their prayers and those of their fanatical leaders that he had become known among the converts as the "Black Devil." His final conversion seems to be the cause of the fanatical frenzy which has taken possession of the entire body.

The indebtedness on the G. A. R. auditorium at Independence has all been paid.

The remains of Mrs. Mary Stump, who died in Nome City on January 3, last year, were brought to Independence Sunday. Funeral services were held Monday and the body was laid to rest in the I. O. O. F. cemetery. Mrs. Stump was the daughter of Elder H. M. Waller, a pioneer minister of the Christian Church, and was well known in Oregon.

TO CURE A COLD IN ONE DAY
Take Laxative Bromo Quinine Tablets. All druggists refund the money if it fails to cure. E. W. Grove's signature is on each box. 25c.

THE OLD RELIABLE



Absolutely Pure
THERE IS NO SUBSTITUTE

The young men of the Epworth League of the M. E. Church gave a highly enjoyable entertainment before a large audience at City Hall, Tuesday evening. The program was made up of musical and literary numbers, and closed with a series of comical tableaux. Fred West kept the people in roars of laughter with his original monologue, and sang with good effect a topical song composed by Dan Poling and William Caldwell. Ralph Morrison sang "Won't you come home, Bill Bailey." Lee Smith won an encore by his rendition of the vocal solo, "Minnehaha," and the German quartet favored the audience with two selections. The entertainment closed with an exhibition of illuminated club swinging by Arthur Wilson.

The mutual telephone line was completed from Ballston to Amity last week. This gives the "mutual" subscribers in Dallas direct communication with the latter town, the line from Ballston to Dallas having been completed several weeks ago.

M. M. Ellis, of the firm of Ellis & Keyt of Dallas, was in town the first of the week assisting in taking an inventory of the Keyt stock of general merchandise.—Sheridan Sun.

Dr. and Mrs. C. C. Poling, Mrs. D. M. Metzger and Mrs. M. E. Weaver attended the convention of the Missionary Society of the United Evangelical Church over Sunday.

Mr. and Mrs. E. J. Bryan of Falls City, were Dallas visitors, Tuesday.

A Remarkable Case.

One of the most remarkable cases of a cold, deep-seated on the lungs, causing pneumonia, is that of Mrs. Gertrude E. Fenner, Marion, Ind., who was entirely cured by the use of One Minute Cough Cure. She says: "The coughing and straining so weakened me that I ran down in weight from 148 to 92 pounds. I tried a number of remedies to no avail until I used One Minute Cough Cure. Four bottles of this wonderful remedy cured me entirely of the cough, strengthened my lungs and restored me to my normal weight, health and strength." Sold by Belt & Cherrington.

A Good Name.

From personal experience I testify that DeWitt's Little Early Risers are unequalled as a liver pill. They are rightly named because they give strength and energy and do their work with ease.—W. T. Easton, Boerne, Tex. Thousands of people are using these tiny little pills in preference to all others, because they are so pleasant and effectual. They cure biliousness, torpid liver, jaundice, sick headache, constipation, etc. They do not purge and weaken, but cleanse and strengthen. Sold by Belt & Cherrington.

Played Out.

Dull Headache, Pains in various parts of the body, Sinking at the Pit of the Stomach, Loss of Appetite, Feverishness, Pimples or Sores are all positive evidences of impure blood. No matter how it became so, it must be purified in order to obtain good health. Acker's Blood Elixir has never failed to cure Scrofulous or Syphilitic poisons or any other blood diseases. It is certainly a wonderful remedy and we sell every bottle on a positive guarantee. Belt & Cherrington, Dallas, Oregon.

DYSPEPSIA CAN BE CURED BY using Acker's Dyspepsia Tablets. One Little Tablet will give immediate relief or money refunded. Sold in handsome tin boxes at 25 cents. Belt & Cherrington, Dallas, Oregon.